Practitioner's Docket No.: 791 340 PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Shinji KAWASAKI, Katsuhiro INOUE, Kenji

MORIMOTO and Yoshio KIKUCHI

Serial No.:

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Group Art Unit:

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Lauren E. Robinson

Conf. No.:

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For:

POROUS MATERIAL AND METHOD FOR PREPARATION

THEREOF, AND HONEYCOMB STRUCTURE

CERTIFICATION OF EFS TRANSMISSION

Mail Stop Amendment Commissioner for Patents

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Alexandria, VA 22313-1450

I hereby certify that this paper is being transmitted via EFS to the Patent and Trademark Office on December 18, 2007.

Christina M. Bersani

AMENDMENT

Sir:

In response to the Office Action mailed October 1, 2007, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims begin on page 7 of this paper.

Amendments to the Abstract are shown on page 12 of this paper.

Remarks/Arguments begin on page 13 of this paper.